PARI-MUTUEL RACING

1986

A Statistical Summary Prepared by

THE NATIONAL ASSOCIATION OF STATE RACING COMMISSIONERS

Section One:

Horse Racing in the U.S.

Section Two:

Horse Racing in Canada
Puerto Rico
Jamaica

Section Three:

Greyhound Racing in the U.S.

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Compiled from data provided the National Association of State Racing Comissioners by its membership and the Canadian Ministry of Agriculture.

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National Association of State Racing Commissioners
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HORSE RACING IN THE UNITED STATES

RACING REVENUE TO STATES BY YEARS (1934-1985)

1986 .... $587,357,677	1972 505,904,550	1959 243,388,655	1946 94,035,859
1985 625,159,697	1971 508,338,417	1958 222,049,651	1945 65,265,405
1984 650,262,852	1970 486,403,097	1957 216,747,621	1944 55,971,233
1983 641,387,176	1969 461,498,886	1956 207,456,272	1943 38,194,727
1982 652,888,463	1968 426,856,448	1955 186,989,588	1942 22,005,278
1981 680,199,584	1967 394,381,913	1954 178,015,828	1941 21,128,173
1980 712,727,523	1966 388,452,125	1953 167,426,465	1940 16,145,182
1979 680,919,798	1965 369,892,036	1952 142,489,696	1939 10,369,807
1978 673,063,831	1964 350,095,928	1951 117,250,564	1938 9,576,335
1977 700,239,986	1963 316,570,791	1950 98,366,167	1937 8,434,792
1976 714,629,120	1962 287,930,030	1949 95,327,053	1936 8,611,538
1975 675,466,247	1961 264,853,077	1948 95,803,364	1935 8,386,255
1974 567,132,384	1960 258,039,385	1947 97,926,984	1934 6,024,193
1973 533,500,015			

(These statistics do not include revenue produced by off-track betting in New York prior to 1975.)

TOTAL HORSE RACING DAYS AND TOTAL RACES

	RACING DAYS					NUMBER OF RACES				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	178	✓		✓	178	1,989	✓		✓	1,989
Arkansas	60	60				587	587			
California	1,042	465	202	216	159	10,405	4,128	2,244	2,178	1,855
Colorado	26			26		245			245	
Delaware	350	100	250			4,478	978	3,500		
Florida	521	375	120	26		5,476	3,750	1,440	286	
Idaho	106	✓		✓	106	1,137	✓		✓	1,137
Illinois	1,048	421	627			10,511	4,008	6,503		
Iowa	30		30			303		303		
Kentucky	607	305	302			5,946	2,926	3,020		
Louisiana	706	559		147		7,258	5,756		1,502	
Maine	300		300			3,979		3,979		
Maryland	644	299	345			6,425	2,794	3,631		
Massachusetts	523	268	255			5,510	2,705	2,805		
Michigan	743	174	521		48	7,903	1,740	5,731		432
Minnesota	153	✓	✓	✓	153	1,454	✓	✓	✓	1,454
Missouri	15		15			154		154		
Montana	130	✓		✓	130	1,300	✓		✓	1,300
Nebraska	267	225		42		2,549	2,162		387	
New Hampshire	192	183	9			1,973	1,867	106		
New Jersey	774	317	457			7,423	2,853	4,570		
New Mexico	427	✓		✓	427	3,186	✓		✓	3,186
New York	1,770	472	1,212	86		18,057	4,308	12,944	805	
Ohio	1,056	425	631			10,452	3,953	6,499		
Oklahoma	164	✓		✓	164	2,016	✓		✓	2,016
Oregon	165	✓		✓	165	1,797	✓		✓	1,797
Pennsylvania	877	509	368			9,251	4,835	4,416		
South Dakota	24	✓		✓	24	254	✓		✓	254
Vermont	9		9			95		95		
Washington	382	✓		✓	382	3,797	✓		✓	3,797
West Virginia	475	475				4,813	4,813			
Wyoming	89	✓		✓	89	1,022	✓		✓	1,022
Totals	13,853	5,632	5,653	543	2,025	141,745	54,163	61,940	5,403	20,239

ATENDANCE AND DAILY AVERAGE ATTENDANCE

	ATTENDANCE					DAILY AVERAGE ATTENDANCE				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	761,457	✓		✓	761,457	4,278	✓		✓	4,278
Arkansas	1,344,585	1,344,585				22,410	22,410			
California	11,619,223	8,779,785	750,974	1,011,417	1,077,047	11,150	18,881	3,717	4,682	6,773
Colorado	17,576			17,576		676			676	
Delaware	998,380	400,368	598,012			2,852	4,003	2,392		
Florida	2,863,955	2,314,286	491,698	57,971		5,497	6,171	4,097	2,230	
Idaho	210,524	✓		✓	210,524	1,986	✓		✓	1,986
Illinois	5,782,743	3,074,887	2,707,856			5,518	7,304	4,319		
Iowa	42,796		42,796			1,427		1,427		
Kentucky	2,977,697	2,311,633	666,064			4,905	7,579	2,205		
Louisiana	3,524,168	3,262,102		262,066		4,992	5,836		1,783	
Maine	600,000		600,000			1,818		1,818		
Maryland	3,798,559	2,411,465	1,387,094			5,898	8,065	4,021		
Massachusetts	1,900,544	1,386,842	513,702			3,634	5,175	2,015		
Michigan	3,062,938	749,774	1,766,690		546,474	4,122	4,309	3,391		11,385
Minnesota	1,392,940	✓	✓	✓	1,392,940	9,104	✓	✓	✓	9,104
Missouri	54,651		54,651			3,643		3,643		
Montana	N/A	✓		✓	N/A	—				—
Nebraska	1,513,245	1,471,783		41,462		5,668	6,541		987	
New Hampshire	814,576	799,088	15,488			4,243	4,367	1,721		
New Jersey	6,385,287	3,057,987	3,327,300			8,250	9,647	7,281		
New Mexico	1,042,452	✓		✓	1,042,452	2,441	✓		✓	2,441
New York	9,503,707	5,867,139	3,467,689	168,879		5,369	12,430	2,861	1,964	
Ohio	3,534,851	1,837,010	1,697,841			3,347	4,322	2,691		
Oklahoma	373,281	✓		✓	373,281	2,276	✓		✓	2,276
Oregon	551,057	✓		✓	551,057	3,340	✓		✓	3,340
Pennsylvania	2,967,023	2,146,645	820,378			3,383	4,217	2,229		
South Dakota	22,000	✓		✓	22,000	917	✓		✓	917
Vermont	N/A		N/A			—		—		
Washington	1,653,707	✓		✓	1,653,707	4,329	✓		✓	4,329
West Virginia	1,266,214	1,266,214				2,666	2,666			
Wyoming	N/A				N/A	—				—
Totals	70,580,136	42,481,593	18,908,233	1,559,371	7,630,939	5,094	7,542	3,344	2,871	3,768

PARI-MUTUEL AND DAILY AVERAGE HANDLE

	PARI-MUTUEL HANDLE($)					DAILY AVERAGE HANDLE($)				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	82,166,557	✓		✓	82,166,557	461,610	✓		✓	461,610
Arkansas	164,428,014	164,428,014				2,740,467	2,740,467			
California	2,196,884,726	1,780,309,693	97,775,347	156,223,286	162,576,402	2,108,334	3,828,622	484,036	723,255	1,022,493
Colorado	769,614			769,614		29,601			29,601	
Connecticut OTB	182,236,483	125,436,942	56,799,541			293,930	403,334	183,817		
Delaware	99,105,734	45,572,932	53,532,802			283,159	455,729	214,131		
Florida	504,335,972	438,641,599	60,486,559	5,207,814		968,015	1,169,711	504,055	200,301	
Idaho	9,203,123	✓		✓	9,203,123	86,821	✓		✓	86,821
Illinois	838,022,223	453,655,005	384,367,218			799,640	1,077,565	613,026		
Iowa	2,056,671		2,056,671			68,556		68,556		
Kentucky	334,415,143	284,048,441	50,366,702			550,931	931,306	166,777		
Louisiana	518,939,621	487,509,168		31,430,453		735,042	872,109		213,813	
Maine	37,467,431		37,467,431			113,538		113,538		
Maryland	488,663,017	336,734,764	151,928,253			758,794	1,126,203	440,372		
Massachusetts	281,233,014	223,001,002	58,232,012			537,730	832,093	228,361		
Michigan	408,118,864	130,750,249	275,912,695		1,455,920	549,285	751,438	529,583		30,332
Minnesota	133,656,779	✓	✓	✓	133,656,779	873,574	✓	✓	✓	873,574
Missouri	1,990,846		1,990,846			132,723		132,723		
Montana	10,801,974	✓		✓	10,801,974	83,092	✓		✓	83,092
Nebraska	155,011,412	153,796,054		1,215,358		580,567	683,538		28,937	
New Hampshire	91,646,123	90,727,004	919,119			477,324	495,776	102,124		
New Jersey	1,100,019,020	543,563,735	556,455,285			1,421,213	1,714,712	1,217,626		
New Mexico	146,361,086	✓		✓	146,361,086	342,766	✓		✓	342,766
New York	1,600,209,711	1,058,166,946	531,699,060	10,343,705		904,073	2,241,879	438,696	120,276	
New York OTB	1,756,754,080	1,353,477,221	401,940,095	1,366,764		5,121,732	3,945,998	1,125,883	15,544	
Ohio	426,251,876	244,337,832	181,914,044			403,648	574,913	288,295		
Oklahoma	47,956,349	✓		✓	47,956,349	292,417	✓		✓	292,417
Oregon	42,203,319	✓		✓	42,203,319	255,778	✓		✓	255,778
Pennsylvania	401,357,854	308,938,723	92,419,131			457,649	606,952	251,139		
South Dakota	895,217	✓		✓	895,217	37,301	✓		✓	37,301
Vermont	782,261		782,261			86,918		86,918		
Washington	203,018,193	✓		✓	203,018,193	531,461	✓		✓	531,461
West Virginia	144,275,465	144,275,465				303,738	303,738			
Wyoming	9,438,517	✓		✓	9,438,517	106,050	✓		✓	106,050
Totals	12,420,676,291	8,367,370,789	2,997,045,072	206,526,994	849,733,436	896,605	1,485,683	530,168	380,344	419,621

Includes simulcasting/telephone betting in: Arizona, California, Connecticut, Delaware Thoroughbred, Florida, Idaho, Illinois, Kentucky, Louisiana, Maryland, Michigan, Missouri, New Hampshire, New Jersey, New York, Ohio, Oklahoma, Pennsylvania Thoroughbred, Washington, West Virginia

TOTAL REVENUE TO GOVERNMENT

State	TOTAL REVENUE TO GOVERNMENT ($)					PERCENT INCREASE OR DECREASE				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	3,070,990	✓		✓	3,070,990	-10%	✓		✓	-10%
Arkansas	11,504,196	11,504,196				-4%	-4%			
California	152,665,623	134,941,490	3,174,579	5,632,006	8,917,548	-3%	-5%	-24%	-16%	-4%
Colorado	56,607			56,607		-71%			-71%	
*Connecticut-OTB	12,571,502	✓	✓		12,571,502	-1%	✓	✓		-1%
Delaware	319,819	84,574	235,245			-63%	-80%	-46%		
Florida	13,444,024	12,141,518	1,241,727	60,779		-2%	-2%	-3%	-181%	
Idaho	362,666	✓		✓	362,666	-2%	✓		✓	-2%
Illinois	51,717,661	28,659,457	23,058,204			-15%	-20%	-9%		
Iowa	75,172		75,172			-3%		-3%		
Kentucky	13,131,836	11,413,421	1,718,415			-5%	-7%	-2%		
Louisiana	20,319,914	19,804,457		515,457		-16%	-16%		-25%	
Maine	576,396		576,396			-2%		-2%		
Maryland	4,671,768	3,332,990	1,338,778			-57%	-64%	-18%		
Massachusetts	10,093,469	7,982,023	2,111,446			-26%	-31%	-1%		
Michigan	22,015,579	7,013,812	14,918,508		83,259	-10%	-10%	-10%		-7%
Minnesota	8,247,288	✓	✓	✓	8,247,288	-81%	✓	✓	✓	-81%
Missouri	79,184		79,184			—		—		
Montana	132,329	✓		✓	132,329	-43%	✓		✓	-43%
Nebraska	5,543,750	5,522,401		21,349		-53%	-53%		-12%	
New Hampshire	1,075,323	1,032,993	42,330			-52%	-49%	-79%		
New Jersey	8,610,996	4,303,644	4,298,352			-1%	-5%	-6%		
New Mexico	2,962,976	✓		✓	2,962,976	23%	✓		✓	-23%
New York	66,134,585	50,963,214	15,021,105	150,266		-20%	-14%	-36%	—	
New York OTB	132,613,172	102,112,142	30,328,632	172,398		-3%	-3%	-29%	—	
Ohio	17,908,736	9,729,731	8,179,005			-8%	-5%	-12%		
Oklahoma	2,027,287	✓		✓	2,027,287	-33%	✓		✓	-33%
Oregon	1,437,756	✓		✓	1,437,756	-4%	✓		✓	-4%
Pennsylvania	10,204,005	8,309,873	1,894,132			-16%	-9%	-58%		
South Dakota	38,611	✓		✓	38,611	-7%	✓		✓	-7%
Vermont	30,433		30,433			-8%		-8%		
Washington	9,964,916	✓		✓	9,964,916	-6%	✓		✓	-6%
West Virginia	3,553,791	3,553,791				-7%	-7%			
Wyoming	204,317	✓		✓	204,317	53%	✓		✓	53%
Totals	587,357,677	422,405,727	108,321,643	6,608,862	50,021,445	-6%	-7%	-12%	-14%	-20%

*Includes revenue from greyhound.

Includes simulcasting/telephone betting in: Arizona, California, Connecticut, Delaware Thoroughbred, Florida, Idaho, Illinois, Kentucky, Louisiana, Maryland, Michigan, Missouri, New Hampshire, New Jersey, New York, Ohio, Oklahoma, Pennsylvania Thoroughbred, Washington, West Virginia.

REVENUE TO GOVERNMENT — BY CATEGORY

	TRACK LICENSES ($)					OCCUPATIONAL LICENSES ($)				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	—				—	225,848	✓		✓	225,848
Arkansas	31,000	31,000				66,913	66,913			
California	—	—	—	—	—	1,089,075	732,875	95,245	121,825	139,130
Colorado	—			—		22,335			22,335	
Delaware	2,250	—	2,250			53,215	5,000	48,215		
Florida	559,500	383,300	150,000	26,200		454,986	311,884	125,424	17,678	
Idaho	2,300	✓		✓	2,300	69,988	✓		✓	69,988
Illinois	250,740	112,560	138,180			326,674	127,951	198,723		
Iowa	6,100		6,100			8,915		8,915		
Kentucky	626,525	573,500	53,025			314,425	259,315	55,110		
Louisiana	—	—		—		375,286	301,457		73,829	
Maine	820		820			17,565		17,565		
Maryland	16,025	7,325	8,700			190,806	113,102	77,704		
Massachusetts	229,805	155,205	74,600			202,920	126,495	76,425		
Michigan	3,800	1,000	2,600		200	225,750	56,245	151,575		17,930
Minnesota	25,300	✓	✓	✓	25,300	152,048	✓	✓	✓	152,048
Missouri	375		375			7,819		7,819		
Montana	1,200	/		/	1,200	20,285	/		/	20,285
Nebraska	42,760	41,470		1,290		131,135	118,855		12,280	
New Hampshire	76,368	76,350	18			85,483	80,099	5,384		
New Jersey	—	—	—			954,700	395,975	558,725		
New Mexico	121,100	✓		✓	121,100	636,935	✓		✓	636,935
New York	2,169,116	2,040,016	121,200	7,900		518,972	238,175	271,815	8,982	
Ohio	22,980	7,070	15,910			502,595	252,850	249,745		
Oklahoma	63,900	✓		✓	63,900	450,410	✓		✓	450,410
Oregon	6,625	✓		✓	6,625	97,681	✓		✓	97,681
Pennsylvania	—	—	—			392,644	295,230	97,414		
South Dakota	325	✓		✓	325	13,516	✓		✓	13,516
Vermont	40		40			2,714		2,714		
Washington	109,380	✓		✓	109,380	396,914	✓		✓	396,914
West Virginia	118,750	118,750				115,755	115,755			
Wyoming	4,450	✓		✓	4,450	51,097	✓		✓	51,097
Totals	4,491,534	3,547,546	573,818	35,390	334,780	8,175,404	3,598,176	2,048,517	256,929	2,271,782

REVENUE TO GOVERNMENT (Continued)

	PARI-MUTUEL TAXES ($)					BREAKAGE ($)				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	2,821,417	✓		✓	2,821,417	—				—
Arkansas	9,865,681	9,865,681				1,297,002	1,297,002			
California	141,623,166	124,820,679	2,964,685	5,354,962	8,482,840	7,948,034	7,948,034	—	—	—
Colorado	30,785			30,785		—			—	
Delaware	166,703	74,494	92,209			—	—	—		
Florida	11,532,321	10,720,975	811,346	—		—	—	—	—	
Idaho	276,482	✓		✓	276,482	—				—
Illinois	42,408,353	23,894,276	18,514,077			6,169,053	3,166,265	3,002,788		
Iowa	20,567		20,567			—		—		
Kentucky	11,307,037	9,800,926	1,506,111			—	—	—		
Louisiana	18,557,834	18,204,431		353,403		—	—		—	
Maine	547,066		547,066			—		—		
Maryland	2,401,800	1,700,578	701,222			—	—	—		
Massachusetts	8,794,890	7,047,930	1,746,960			42,895	42,895	—		
Michigan	19,838,130	6,307,795	13,478,665		51,670	1,202,727	437,091	756,674		8,962
Minnesota	5,947,574	✓	✓	✓	5,947,574	752,964	✓	✓	✓	752,964
Missouri	22,032		22,032			28,802		28,802		
Montana	108,019	✓		✓	108,019	—				—
Nebraska	4,938,180	4,938,180		—		—	—		—	
New Hampshire	733,924	720,192	13,732			152,129	147,327	4,802		
New Jersey	5,703,214	2,920,935	2,782,279			—	—	—		
New Mexico	2,044,263	✓		✓	2,044,263	—				—
New York	56,504,843	45,028,724	11,390,943	85,176		3,110,782	1,232,173	1,863,422	15,187	
Ohio	17,279,641	9,381,491	7,898,150			—	—	—		
Oklahoma	1,420,612	✓		✓	1,420,612	—				—
Oregon	1,244,586	✓		✓	1,244,586	—				—
Pennsylvania	8,510,560	6,886,219	1,624,341			465,719	465,719	—		
South Dakota	20,141	✓		✓	20,141	—				—
Vermont	24,754		24,754			—		—		
Washington	9,271,684	✓		✓	9,271,684	—				—
West Virginia	3,296,531	3,296,531				—	—			
Wyoming	145,167	✓		✓	145,167	—				—
Totals	387,407,957	285,610,037	64,139,139	5,824,326	31,834,455	21,170,107	14,736,506	5,656,488	15,187	761,926

REVENUE TO GOVERNMENT (Continued)

	ADMISSION TAXES ($)					MISCELLANEOUS ($)				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	—				—	23,725	✓		✓	23,725
Arkansas	65,218	65,218				178,382	178,382			
California	—	—	—	—	—	2,005,348	1,439,902	114,649	155,219	295,578
Colorado	—			—		3,487			3,487	
Delaware	—	—	—			97,651	5,080	92,571		
Florida	709,869	593,348	109,131	7,390		187,348	132,011	45,826	9,511	
Idaho	—				—	13,896	✓		✓	13,896
Illinois	934,749	510,790	423,959			1,628,092	847,615	780,477		
Iowa	21,398		21,398			18,192		18,192		
Kentucky	375,656	346,745	28,911			508,193	432,935	75,258		
Louisiana	275,321	257,714		17,607		1,111,473	1,040,855		70,619	
Maine	—		—			10,945		10,945		
Maryland	1,077,145	847,318	229,827			985,992	664,667	321,325		
Massachusetts	—	—	—			822,959	609,498	213,461		
Michigan	—	—	—		—	745,173	211,681	528,995		4,497
Minnesota	664,052	✓	✓	✓	664,052	705,350	✓	✓	✓	705,350
Missouri	11,637		11,637			8,519		8,519		
Montana	—				—	2,825	✓		✓	2,825
Nebraska	350,132	342,823		7,309		81,543	81,073		470	
New Hampshire	—	—	—			27,419	9,025	18,394		
New Jersey	959,153	474,783	484,370			984,929	511,951	472,978		
New Mexico	104,243	✓		✓	104,243	56,435	✓		✓	56,435
New York	1,620,822	916,206	695,395	9,221		2,210,050	1,507,920	678,330	23,800	
Ohio	—	—	—			103,520	88,320	15,200		
Oklahoma	28,931	✓		✓	28,931	63,434	✓		✓	63,434
Oregon	—				—	88,864	✓		✓	88,864
Pennsylvania	139,510	105,465	34,045			695,572	557,240	138,332		
South Dakota	—				—	4,629	✓		✓	4,629
Vermont	—		—			2,925		2,925		
Washington	155,938	✓		✓	155,938	31,000	✓		✓	31,000
West Virginia	—	—				22,755	22,755			
Wyoming	—				—	3,603	✓		✓	3,603
Totals	7,493,774	4,460,410	2,038,673	41,527	953,164	13,434,228	8,340,910	3,536,377	263,105	1,293,936

SIMULCASTING/TELEPHONE BETTING IN THE UNITED STATES

	PARI-MUTUEL HANDLE ($)					
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Greyhound
Arizona	2,944,050				889,370	2,054,680
California	176,390,255	172,985,481		3,404,774		
Colorado	130,778,215					130,778,215
Connecticut	87,128,109	54,129,598	32,998,511			
Delaware	3,663,741	3,663,741				
Florida	2,244,526	2,217,805	26,721			
Idaho	N/A				N/A	
Illinois	5,947,863	5,947,863				
Kentucky	6,000,396	1,129,399	4,870,997			
Louisiana	3,701,488	3,659,880		41,608		
Maryland	N/A	N/A	N/A			
Michigan	2,457,165	2,457,165				
Minnesota	2,670,280	✓	✓	✓	2,670,280	
Missouri	14,969		14,969			
New Hampshire	2,727,219	2,727,219				
New Jersey	223,633,642	138,581,411	85,052,231			
New York	110,584,644	110,584,644				
Ohio	6,792,061	5,663,644	1,128,417			
Oklahoma	77,351	✓		✓	77,351	
Pennsylvania	51,043,582	51,043,582				
Vermont	287,235					287,235
Washington	3,265,236	✓		✓	3,265,236	
West Virginia	1,134,605	1,134,605				
Totals	823,486,632	555,926,037	124,091,846	3,446,382	6,902,237	133,120,130

SIMULCASTING/TELEPHONE BETTING IN THE UNITED STATES (Continued)

TOTAL REVENUE TO GOVERNMENT ($)						
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Greyhound
Arizona	116,544				27,267	89,277
California	9,997,593	9,895,220		102,373		
Colorado	5,356,292					5,356,292
Connecticut	5,380,117	✓	✓		5,380,117	
Delaware	N/A	N/A				
Florida	N/A	N/A	N/A			
Idaho	N/A				N/A	
Illinois	374,135	374,135				
Kentucky	54,472	54,472	N/A			
Louisiana	137,200	136,700		500		
Maryland	N/A	N/A	N/A			
Michigan	N/A	N/A				
Minnesota	118,426	✓		✓	118,426	
Missouri	159		159			
New Hampshire	19,871	19,871				
New Jersey	1,101,566	676,303	425,263			
New York	2,388,330	2,388,330				
Ohio	369,798	294,946	74,852			
Oklahoma	4,641	✓		✓	4,641	
Pennsylvania	N/A	N/A				
Vermont	6,302					6,302
Washington	150,998	✓		✓	150,998	
West Virginia	41,532	41,532				
Totals	25,617,976	13,881,509	500,274	102,873	5,681,449	5,451,871

STAKES AND PURSE DISTRIBUTION

TOTAL MONEY DISTRIBUTED ($)					
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	6,229,076	✓		✓	6,229,076
Arkansas	8,019,000	8,019,000			
California	126,828,627	92,446,137	7,989,256	14,137,313	12,255,921
Colorado	55,296			55,296	
Delaware	4,549,032	4,549,032	N/A		
Florida	41,826,303	35,776,267	5,671,650	378,386	
Idaho	N/A				N/A
Illinois	68,969,980	34,665,595	34,304,385		
Iowa	179,400		179,400		
Kentucky	35,349,791	28,151,476	7,198,315		
Louisiana	55,475,226	49,704,964		5,770,262	
Maine	4,104,440		4,104,440		
Maryland	30,000,000	30,000,000	N/A		
Massachusetts	23,993,886	18,499,656	5,494,230		
Michigan	29,750,562	9,488,503	19,817,387		444,672
Minnesota	10,782,285	✓	✓	✓	10,782,285
Missouri	166,990		166,990		
Montana	194,435	✓		✓	194,435
Nebraska	11,978,151	11,623,488		354,663	
New Hampshire	9,709,095	9,584,055	125,040		
New Jersey	93,445,625	37,591,530	55,854,095		
New Mexico	23,747,749	✓		✓	23,474,749
New York	160,241,094	93,181,885	65,751,970	1,307,239	
Ohio	42,621,485	24,591,040	18,030,445		
Oklahoma	8,344,840	✓		✓	8,344,840
Oregon	2,804,043	✓		✓	2,804,043
Pennsylvania	40,499,016	29,888,470	10,610,546		
South Dakota	284,136	✓		✓	284,136
Vermont	36,150		36,150		
Washington	14,532,676	✓		✓	14,532,676
West Virginia	12,315,424	12,315,424			
Wyoming	92,700	✓		✓	92,700
Totals	866,853,513	530,076,522	235,334,299	22,003,159	79,439,533

BRIEF SUMMARY OF TAX METHODS BY STATES

Arizona
Total take-out 18%. Permitted take-out of 21% on pools involving two horses or more; 25% on pools involving three horses or more; does not affect State's take. State receives 3% of first $100,000 and 5% thereafter on daily average for tracks whose daily average exceeds $200,000. State receives 2% of first $200,000 and 5% thereafter on daily average for tracks whose daily average does not exceed $200,000. May be reduced by 1% for approved capital improvement project. One percent of handle must be used to supplement general purse structure. Breakage 10 cents; 50% to track, 25% to general purse structure and 25% to purses for Arizona Bred. County Fairs: Exempt from any tax.

Arkansas
Total take-out 16.45%. Association 10%, State 6%, Ark. Thoroughbred Breeders Purse & Award Fund .45%. Daily license fee $500; 10¢ on paid admissions. Breakage 10¢, 40% to Franchise Holder; 48.25% to City; 11.75% to County.

California
Regular take-out on conventional wagering (win, place, and show) is 15.00% for Thoroughbred and Quarterhorse meetings, 16.00% for harness, Mixed and Fair meetings. Additional take-out on Exotic wagering (Exacta, Daily Double, and Pick-Six) is 4.75% for Thoroughbred, Quarterhorse and Fair meetings; 6.75% for Mixed meetings, and 7.75% for harness meetings. THOROUGHBRED MEETINGS with total handle of $250 million or over: 5.70% to State, 4.93% to track, 4.03% to purses and .34% to Breeders and Stallion Awards. Meetings handling less than $250 million, a sliding scale commencing with 4.80% to State and remaining balance shared 55% to tracks and 45% to purses, and .34% to Breeders and Stallion Awards. QUARTER HORSE MEETINGS: sliding scale starts at 2.50% to 3.80% to State and the remaining balance distributed 55% to tracks and 45% to purses. (Special Exemption), 1.50% to 3.80% to State and remaining balance distributed 55% to tracks and 45% to purses. HARNESS MEETINGS: sliding scale of 1.50% to 3.04% to State, remaining balance distributed 59.50% to tracks and 40.50% to purses. (Special Exemption) Sliding scale of 1% and up, to State, remaining balance distributed equally between tracks and purses. FAIR MEETINGS over $650,000 handle, 4.65% to State, 5.45% to tracks and 5.90% to purses. (Special Exemption) Daily handle under $650,000 sliding scale 2% and up to State, remaining balance distributed 48% to tracks and 52% to purses. (Special Exemption-Location) Daily handle $1,500,000 or less 3% to State; $1,500,000 and over, $30,000 plus 7.52% of handle over $1,500,000, remaining balance distributed 48% to tracks and 52% to purses. All breakage at Harness race meetings to Sires Stakes Program. Breakage at all other race meetings handling more than $250 million is distributed 50% to State, 27.50% to track, 22.50% to purses on the first $24 million, 100% to purses from $24 million to $50 million, 100% to State over $50 million. Race meetings under $250 million is distributed 50% exempt breakage, 27.50% to track, 22.50% to purses on the first $24 million, 100% to purses from $24 million to $125 million, 100% to State over $125 million. At Fairs, distributed equally between tracks and purses.

Colorado

Horse Tracks	License Fee (GF/CF)	*Breeders Awards & Supplemental Purse Fund	Retention by Track	Net to Track
Major-Commercial	3 .%	.% Win, Place, Show	18 .% Win, Place Show	14 .%
	General Fund	3 .% Exotics	21 .% Exotics	
Major-Non-Profit	Greater of 1% or Cash Fee	.% Win, Place, Show	18 .% Win, Place, Show	17%
	Cash Fund	3 .% Exotics	21 .% Exotics	
		If excess from 1% Lic Fee, excess to Breeders		
Fair Circuit	4%	5½% Win, Place, Show	22½% Win, Place, Show	13%
	General Fund	6% Exotics	23% Exotics	

All uncashed tickets to fund after 1 year of end of meet. All tracks must use 1% to create supplementary purse fund.

Delaware
THOROUGHBRED: Total take-out 17% plus 2% on daily doubles and exactas, plus 7% on exotic wagers. Breakage 10 cents, all to the Association. Uncashed pari-mutuel tickets retained by Association. Tax to state ¾ of 1%. HARNESS: Total take-out 18% on straight bets, 20% on muitiple bets on 8-horse field, 25% on multiple bets on 9-horse field. State receives .75% of the first $400,000; 3% of $400,000 to $600,000; 5.5% of all over $600,000. Breakage to 10 cents reverts to track. Uncashed pari-mutuel tickets revert to state after one year.

Florida
Thoroughbred Winter Meet: Take-out 17.6% on straight bets, 19% on exotics, with options to take 18.1% on straight bets, 22% on exotics, the difference to be assigned to capital improvements, purses and owners awards. State receives 3.3% of handle in excess of $300,000 each performance, except for the second period of winter thoroughbred where the exemption is $175,000; plus daily license of $100 per race. Breaks to 10 cents to breeders association. (Summer at Calder, same as above, except maximum optional take-out on exotics is 23%). (Tampa Bay Downs: Take-out same as Calder summer meeting, except state tax is 3.3% of daily handle over $500,000). Purses receive minimum 7.5% of handle.

Idaho
Total take-out 20%. Racing Commission receives 1¼%, ½% to Owners and Breeders Awards; ½% to small track purses. Public schools receive ¼% to 2¼% based on a sliding scale. Balance to associations. Association accrues all monies in unclaimed tickets at termination of time allowed by rule of the commission. Daily license fee $25, fairs exempt.

Illinois
Maximum Take-Out: 17% from all pools with an additional 3.5% from Daily Double, Quinella, and Perfecta Pools and an additional 8% from Trifecta Pools or any other multiple wagering pool in which a wager involves a single betting interest of 3 or more horses. Race Tracks in counties over 1 million in population pay to the State a privilege tax on a sliding scale of daily pari-mutuel handle 1.75% up to and including the first $200,000 handle to 7.75% over $3,000,000 handle, plus an additional 2.5% from Daily Double, Quinella, Perfecta Pools and 7% from Trifecta Pools or other pools where a single betting interest involves 3 or more horses. Race Tracks in counties under 1 million in population pay to the State a privilege tax of 1% of the daily pari-mutuel handle up to and including the first $400,000 handle, above $400,000 a sliding scale begins at 4.25% to 7.75% over $3,000,000 handle, plus an additional 1.5% from Daily Double, Quinella, Perfecta Pools and 5% from Trifecta Pools or other pools where a single betting interest involves 3 or more horses. Breakage: 100% to the State (with 50% earmarked for the Race Track Improvement Fund). Breakage from charity meets 50% is paid to the State.

Iowa
Total take-out 16% on W/P/S, 16-20% on all other forms at commission's discretion. State receives 5%, county receives .% city receives .% association receives 10% on W/P/S, 10-14% on all other forms at commission's discretion. Breakage 10 cents, all to breeders program. Admission tax 50 cents to commission. State receives unclaimed winning tickets. Commission receives $200 per performance license fee. 5% of the total 6% tax will be returned to horse tracks

BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

only as a tax credit and used to pay debt service on construction costs (credit being taken from City & County tax first).

Kentucky
THOROUGHBRED: Total take-out to tracks over $900,000 daily average, 16% on straight betting and 19% on Daily Double, Quinella, Exacta, Pick-Six. Take-out to tracks under $900,000, 17½% on straight betting and 19% on Daily Double, Exacta, Quinella, Pick-Six, ½ of 1% to Backside Improvement Fund. State receives 4¼%. From state share Kentucky Thoroughbred Development Fund receives .75%. Daily license $500 if average daily handle at track during year does not exceed $450,000; $1,000 at tracks with average daily handle $450,000 to $700,000; $1,500 for $700,000 to $800,000, $2,000 for $800,000 to $900,000; and $2,500 at tracks where sum exceeds $900,000. Race tracks with average daily handle under $900,000 received a tax rebate of 3%. Race tracks with average daily handle under $900,000 get an additional 1% tax credit if they overlap another thoroughbred track in Kentucky. Tracks over $900,000 get 1% tax credit all of which goes to purses. Equine Drug Research receive :1 percent of pari-mutuel handle deducted from State's share. University of Louisville School gets .2 percent of handle deducted from state's share. Breakage 10 cents, all to association. Unclaimed pari-mutuel tickets revert to Kentucky Racing Health and Welfare Fund after two years. HARNESS: Total take-out 18%, 25% on exotics. State receives 5% of which 2% tax credit to owners for capital improvement and publicity; ¾% purses in addition to Horsemen contract; 1¼% Standardbred Development Fund; 1/10 of 1% drug research; 2/10 of 1% Equine School University of Louisville; 7/10 of 1% General Fund. QUARTER HORSE, APPALOOSA, ARABIAN: Total take-out 18%, 25% on exotics. State receives 5% of which 2% tax credit; ¾% purses; ¼% Sires Stakes; 1/10 of 1% drug research; 2/10 of 1% Equine School; 1% General Fund.

Louisiana
Total take-out 17%, 20.5% exotic pools. State receives: on total daily pools up to $201,000-3% exceeding $60,000; $201,000 to $401,000—$4,230 plus 4% exceeding $201,000 up to $401,000; $401,000 and over—$12,230 plus 5% exceeding $401,000. When two or more conflicting race meetings occur, state receives: on total daily pool up to $201,000—3% exceeding $100,000; $201,000 to $401,000—$3,030 plus 4% exceeding $201,000 up to $401,000; $401,000 and over—$11,030 plus 5% exceeding $401,000. Take-out on Special Louisiana Bred Maiden races: 8% of total commissions to Louisiana Thoroughbred Breeders Association; remaining net commissions distributed as follows: 50% to association, 40% to purses, 10% to state. Minimum daily license fee $1,000 thoroughbred, $500 quarterhorse. Admission 10 cents. Breakage 10 cents: 50% to association, 50% to Louisiana Breeders Fund to supplement purses.

Maine
Total take-out on straight betting 16%; 50% to State Commission, 1.13% Agricultural Stipend, 1% to purse supplement, 13.37% to association. Total take-out on exotic betting 25%; 2.27% to State Commission, 1.13% Agricultural Stipend, 1½% Sire Stakes Fund, 2½% Purse Supplement, 17.60% to association. All breaks and outs tickets retained by the association.

Maryland
THOROUGHBRED: At mile tracks, total take-out 17% on straight bets, 19% on two-horse multiples, 25% on three-horse multiples. State receives .5% all categories. Purses, 7.7% on regular pools, 8.7 to 11.7 on multiple pools. Breeders fund receives 1.1% across the board. The take-out varies at Timonium and Fair Hill. HARNESS: At Freestate and Rosecroft, total take-out 17% on straight bets, 19% on two-horse multiples, 25% on three-horse multiples. State receives .5%. If daily average is under $125,000, track receives 15.75% to 16.75%; over $125,000, track receives 14.75% to 15.75%. Purses receive .5% in two horse multiples, 3.25% in three-horse multiples, nothing in regular pools. At Ocean Downs, if annual daily average is under $150,000, state receives nothing, if over $150,000 state receives .5%. If annual daily average over $150,000, track receives 14.75% to 15.75%. Purses 1.75% if average under $150,000, 2.25% over $150,000. Standardbred fund .5% to 1.5%.

Massachusetts
Total take-out 19%. State receives 3%, horsemen 8½%, association 7%, capital improvement-breaks + ¼ of 1%, promotion ¼ of 1%. Upon achieving prior years handle state 3%, horsemen 7%, association 9%, capital improvement - breaks only. FAIRS: Total take-out 19%, state 7%, association 12%. HARNESS: Total take-out 19%. State 3%, horsemen 8%, association 8%, capital improvement - breaks. Exotic wagering 23%, state 3%, horsemen 10%, association 8%, capital improvement - breaks + 1%, promotion 1%. Upon achieving prior years handle total take-out 23%, state 3%, horsemen 10%, association 10%, capital improvement - breaks only.

Michigan
Total take-out 17% on straight wagering, 20.5% on multiples except 25% on "special sweepstakes" (Selection to win in 3 or more races). Brakage 10 cent. ½ to state, ½ to association. State receives 4½% on all wagers except 5¢ on minus pools except at tracks in counties with a population less than 200,000 where state receives 3½% and except "special sweepstakes" where state recieves 6% at all tracks.

Minnesota
Total take-out 17% W/P/S; 23% on Daily Double, Exacta, Pick-Six. On handle less than $48,000,000, state receives 1¼%; over $48,000,000, 6%. Association receives 77.39% of total take-out from which it pays purses; breeders fund, sliding scale of ½% to 1%. Breakage 10 cents, 50% to commission, 50% to association; 40 cents admission tax. State receives unclaimed winning tickets.

Missouri
R = Regular Mutuel Pool
M2 = Multiple Mutuel Pool involving 2 horses
M3+ = Multiple Mutuel Pool involving 3 horses

Amount of Total Pari-Mutuel Pool for Race Meeting and Distribution of Take-Out in Percentages

Purpose	0-$100 million			$101-$150 million			$151 million +		
	R	M2	M3+	R	M2	M3+	R	M2	M3+
State Tax	1	1.25	1.5	2	2	2	4	4	4
Purse	8	8.75	11	7.5	8.50	10.5	6.5	7.25	9.5
Breeding	.5	.75	1	.5	.75	1	.5	.75	1
Awards									
Track	8.5	9.25	11.5	8.0	8.75	11.5	7.0	8	10.5
TOTAL TAKEOUT	18%	20%	25%	18%	20%	25%	18%	20%	25%

Montana
Total take-out 20% for straight betting, *22% on exotic, of which 2% shared by owners of Montana-bred horses and Racing Board. The licensee shall pay to the Board of Horse Racing 1% of all gross receipts on each day's pari-mutuel betting at each race meet, which sum shall

BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

be paid to Board within five days after the end of race meet. If underpayments exceed overpayments at the end of each race meet, the balance shall be paid to the Board. Breakage 10 cents, all to licensee. All unclaimed winning tickets 30 days after the end of a race meet are withheld by the licensee to be used for capital improvements approved by the Board. (No tax paid to State of Montana.) *The 2% in excess of 20% taken on exotic wagering shall be set aside by the department to be used as a bonus for owners of Montana-breds and 30% of that amount shall be set aside to be used to defray administrative costs of the Board.

Nebraska
Tracks racing more than 4 days per week: Total take-out 15% on straight wagers, 16-20% at track option on multiple wagers; state receives 4% with first $7 million in handle exempt. Tracks racing 4 days per week or less: Total take-out 15% to 18% at track option, 2% additional take-out on multiple wagers at track option; state receives 4% with first $7 million in handle exempt. Admission tax 30 cents per person. Breakage 10 cents, all to association.

Nevada
Total take-out 18% with 2% to state and 1% to racing commission for administrative work. Any amount over $10,000 is to be distributed to agricultural districts conducting horse racing.

New Hampshire
THOROUGHBRED: Total take-out 19% Win, Place, Show. State receives 1%; association 18%. Total take-out 26% Multiple Wagering. State receives 2%; association 24%. Horsemen's purse -8¼% of pari-mutuel sales. No license fee, but bond not exceeding $300,000 required. Breakage 10 cents divided equally between state and association. (For calendar year 1986-87-88 association to contribute ¼ of 1% of all pari-mutuel sales; and the state contributing the residue of the unclaimed ticket account after one year and one-half of the state's tax and breakage - all to be added to the purse account.) HARNESS: Total take-out 19% Win, Place, Show and 25% Multiple Wagering. Divided as follows: of Total Pari-Mutuel Sales for any one day, state receives 1% of Win, Place, Show and 2% of Multiple Wagering. Track licenses paid to township where track is located. Breakage 10 cents, divided equally between state and association.

New Jersey
THOROUGHBRED: Total take-out 17% straight betting, 19% on two-horse selections, 25% on three or more horse selections. State's share of take-out at private tracks averaging less than $1,000,000 in total mutuel handle .30% to 1.30%; private tracks averaging more than $1,000,000 in total pari mutuel handle .50%; Sports Complex .50%; tracks share of take-out at private tracks averaging less than $1,000,000 in total mutuel handle 9.85% to 13.33%; tracks share of take-out at private tracks averaging more than $1,000,000 in total mutuel handle 9.07% to 13.31% ; at Sports Complex and Monmouth Park 12.11% to 16.61%, at Garden State Park 11.61% to 16.11%; remainder to purses and breeders programs. Breakage 10 cents, at all private tracks averaging less than $1,000,000 in total handle used to supplement average daily purses; at Sports Complex, Monmouth Park and Garden State Park reverts to track. HARNESS: Total take-out same as thoroughbred. State share of take-out at all tracks .50%; track share of take-out at private tracks 7.70% to 11.70%; at Sports Complex and Garden State Park 10.50% to 16.50% remainder to purses and sire programs. Breakage 10 cents at private tracks 50% to purses and 50% to track; at Sports Complex and Garden State Park reverts to track.

New Mexico
Total take-out 18¾%. State receives 2½% over $25,000 to $350,000; 3½% over $350,000 to $400,000; 6% over $400,000; except State Fair which pays a maximum 2% on total handle. Tax on admissions, 10 cents. Daily license fee $300, half to municipality and half to county in which track is located. State Fair charge is $10 per race day. Breakage 10 cents, all to association. New Mexico Breeders Award ⅛%; tracks for Capital Improvements 2% of first $250,000.

New York
THOROUGHBRED: Total take-out on regular and multiple betting at NYRA tracks (Aqueduct, Belmont and Saratoga) 17%, exotic 25%, super exotic - NYRA can and has elected 25% instead of 36%. State receives on regular betting 5%, multiple 4%, all exotics 7.5%. At Finger Lakes total take-out 18% on regular betting, 20% on multiple, 25% on exotic, 36% on super exotic. 1% on regular and multiple betting to be distributed to Capital Construction Fund. State receives on regular and multiple 1%, exotic 6.25%, super exotic 7.75%. Breeders' Fund receives percentage of handle. Breakage: NYRA - regular, multiple and exotic association 80%, state 20%, super exotic association 50%, state 50%. Finger Lakes: association 45%, state 55%. HARNESS: Total take-out at Roosevelt and Yonkers 17% on regular betting, 19% on multiple, 25% on exotic, 36% on super exotic. From 1-1/3-30 state received on regular 2%, multiple 1.75%, exotic 5.25%, super exotic 7%. From 4-1 state receives on regular 1.60%, multiple 1.35%, exotic 4.85%, super exotic 7%. Upstate Harness Tracks: Total take-out on regular betting 18%, multiple 20%, exotic 25%, super exotic 36%. From 1-1/3-30 state received on regular 1%, multiple 1.50%, exotic 6%, super exotic 7%. From 4-1 state receives on regular .6%, multiple 1.1%, exotic 5.6%, super exotic 7%. Breeders' Fund receives percentage of handle. Breakage: All tracks—association 50%, state 50%. State receives a license fee of $100 per day. QUARTER HORSE: Total take-out on regular betting .17%, multiple 19%, exotic 25%, super exotic 36%. State receives on regular betting .75%, all others .875%. Breakage: association 73.75%, state 16.25%, Breeders' Fund 10%.

Ohio
Total take-out 18% on straight win, place, show wagers; 21½% on all other wagers. THOROUGHBRED: State's share on sliding scale as follows - 1% of first $200,000, 2% of next $100,000, 3% of next $100,000, 4% of all over $400,000 of which ½% goes to the Ohio Fairs Fund and 1⅛% to Ohio Thoroughbred Race Fund. Purses receive 50% of net to track (total take-out minus state tax) plus 40% of breakage; 35% breakage to permit holder, 25% to Thoroughbred Horsemen's Health and Retirement Fund. HARNESS: State's share on sliding scale as follows -1% of first $200,000, 2% of next $100,000, 3% of next $100,000, 4% of all over $400,000, ½% for Ohio Fairs Fund and ⅝% for Ohio Standardbred Development Fund of which ½% goes to Ohio Fairs Fund, ⅛% goes to Ohio Standardbred Development fund and .93% goes to Ohio Thoroughbred Race Fund; Purses receive 50% of net to track (total take-out minus state tax) plus 40% of breakage; 35% of breakage to permit holder, 25% to Harness Horsemen's Health and Retirement Fund. QUARTER HORSE: State's share on sliding scale as follows - 1% of first $200,000, 2% of next $100,000, 3% of next $100,000, 4% of all over $400,000, ½% for Ohio Fairs Fund ⅜% Ohio Quarter Horse Development Fund, 25% of breakage in excess of first $2,000 of which ⅛% goes to Ohio Fairs Fund, ⅛% goes to Ohio Quarter Horse Development Fund; Purses receive 50% of net to track (total take-out minus state tax) plus 40% breakage in excess of first $2,000, 35% of breakage to permit holder. Taxes of associations that make capital improvements are reduced by ¼%, major capital improvements of $10 million or more, 1½%. Of the additional 3½% take-out on all wagers other than win, place, and show, state receives 2%, Ohio Fairs Fund ¼%, Thoroughbred or Standardbred or Quarter Horse Funds ¼%, permit holders ½%, related purses ½%.

BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

Oklahoma
Total take-out, 18% W/P/S; 6% to purses; 1st $100 million 2% to state, 10% to association; next $50 million, 4% to state, 8% to association; over $150 million 6% to state, 6% to association. 2% take-out from Daily Double, Quinella, Exacta purses to the State General Revenue Fund. Breakage and unclaimed tickets to Oklahoma Breeding Development Revolving Fund. 10% of admission charges to city and county in which track is located.

Oregon
Total take-out for commercial meets is 18% on wagers with one wagering interest; 20% on wagers with two wagering interests and 22% on wagers requiring the selection of three or more wagering interests. State receives 4.5% on selection of one wagering interest, 5.0% on wagers requiring two separate wagering interest and 5.5% on wagers requiring three or more separate wagering interests. Total take-out for fairs and non-profit meets is 16% except on any wager requiring the selection of three or more separate wagering interests, 22%. If average daily wagering exceeds $150,000, State receives .9% except on wagers requiring the selection of three or more separate wagering interests, 2.9%. If average daily wagering is less than $150,000, total take-out is 16%. State receives 1.2%. Daily license fee $100 for commercial meets, $25 for entire meet for fairs and non-profit meets. State receives all monies for unclaimed winning mutuel tickets 90 days after conclusion of race meet. Breakage 10 cents except to five cents when the first dollar only computes to less than 10 cents, with race meet licensee retaining 45% and horsemen's association 55%, to be used for breeders awards, stallion awards, horsemen's education, promotion and development of horse breeding and racing. At any race meet with daily average of $150,000 or more, after completion of race meet, 1% of wagering is distributed to owners of Oregon-bred horses in proportion to the total purses earned by such Oregon-bred horses. For purses at any meet with daily average of $150,000 or more, 5.4% of wagering except 7.0% plus an additional .4% for a total of 7.4% of any wagering where the selection of three or more separate wagering interests is required. The additional .4% shall be used only to supplement purses of races consisting exclusively of Oregon-bred horses. .2% is earmarked for backside improvements only at any meet where the daily average handle exceeds $150,000.

Pennsylvania
THOROUGHBRED: Total take-out is 17% on regular wagering pols (19% if average daily handle is less than $300,000), 20% on exactas, daily doubles, quinellas; 26-35% on trifectas. The state retains 1.5% on regular wagering pools and 1% on exotic wagering pools. .7% is retained for the Breeders' Fund. Associations pay .33% of average daily handle to Breeders' Fund purses. Breakage, 25% retained by state, 50% retained by association and 25% to be used for purses to horsemen. HARNESS: take-out is same for Thoroughbred including 1% on multiples and exotics. At tracks with at least 100 days, State receives 1.5%. Tracks with fewer than 100 days for 1 (one) Association or 175 days for 2 (two) Associations are penalized .5%. Completely new licensees taxed at 1.0% for first four years of operation. Sire Stakes receives 1.5% of taxation. Breakage 10 cents percentage retained by Association and percentage paid in purses for restricted races. In minus pool, track must distribute 5 cents.

South Dakota
Total take-out 18¼%. State 3%; breeders fund 1%; track 14¼%. On daily handles under $100,000 state 2.25%; breeders fund .75%; track 15¼%, 3% additional take-out on multiple wagering - all retained by the track. Breakage 10 cents, to association.

Vermont
Take-out for flat racing 18%, 19% on Sunday; harness 19%, 20% on Sunday, 25% on exotics. HARNESS: State receives 3% to 8% on sliding scale on weekdays, 4% to 8% on Sundays.

Washington
All Tracks: Total take-out is 15%. The state receives ½% from daily handle less than $200,000. 1% from $200,000 to $400,000; 4% from daily handle in excess of $400,000. Take-out on 2 selection exotic races is 20½%; the extra 5½% is split 2½% to the State and 3% to the association. Take-out on 3 selection exotic races is 24½%, the extra 9½% is split 3½% to the State and 6% to the association. Breakage is 10 cents, all to the association. An additional 1% of the handle at the three major tracks is taken and retained by the commission until racing season is over. This money then goes to owners of winning, Washington-bred horses. Interest earned on these funds goes to small tracks.

West Virginia
(For any thoroughbred track with an average wagering handle greater than $280,000 per day for the preceding calendar year)

During: January, February, March, October, November, December			During: April, May, June July, August, September	
Horsemen's Purses	7.075%	wagers involving one horse	Horsemen's Purses	6.575%
Association	7.075%		Association	6.575%
State	2.000%		State	3.000%
County	.100%		County	.100%
WVTDF	1.000%		WVTDF	1.000%
	17.250%			17.250%
Horsemen's Purses	7.95%	wagers involving two horse	Horsemen's Purses	7.45%
Association	7.95%		Association	7.45%
State	2.00%		State	2.00%
County	.10%		County	.10%
WVTDF	1.00%		WVTDF	1.00%
	19.00%			19.00%
Horsemen's Purses	10.95%	wagers involving three horses or more	Horsemen's Purses	10.45%
Association	10.95%		Association	10.45%
State	2.00%		State	2.00%
County	.10%		County	.10%
WVTDF	1.00%		WVTDF	1.00%
	25.00%			25.00%

Breakage: 50% to association, 50% to horsemen. Any racing association conducting thoroughbred racing shall pay each day upon which horse races are run a daily license tax of $250 to the State.
(For any thoroughbred track with an average wagering handle of $280,000 or less per day for the preceding calendar year) Wagers involving one horse 17.25%; wagers involving two horses 19%; wagers involving three or more horses 25%. After commissions are deducted as provided by law, they are then combined for distributions with the State* and County** receiving their shares as required by law with the remainder of the commission divided between the association and the horsemen. *State receives $2,000 for a performance's handle which does not exceed $300,000. Any excess over the $300,000 wagering handle is multiplied by the applicable rate (2.3% in January, February and March; 3.3% in April, May and June; 3% in July, August and September; 2% in October, November and December) and added to the $2,000. Additionally, a daily license tax of $250 per performance is paid to the State by the association. **The County receives 1/10% of 1% of the total wagering handle in each performance. Breakage: 50% to association, 50% to horsemen.

Wyoming
Total Take 19.90%, with 1.5% to Parimutuel Commission for Operating expenses (none to local Government) 19% to association, .40% to Breeders' Fund, Breakage .10 cents all to association.

HORSE RACING IN CANADA, PUERTO RICO AND JAMAICA

Canada	RACING DAYS Total	Thoroughbred	Harness	NUMBER OF RACES Total	Thoroughbred	Harness
*Alberta	448	238	210	4,392	2,290	2,102
*British Columbia	377	178	199	3,646	1,587	2,059
*Manitoba	246	112	134	2,580	1,054	1,526
New Brunswick	246		246	2,608		2,608
Newfoundland	51		51	464		464
Nova Scotia	314		314	3,329		3,329
*Ontario	1,919	294	1,625	19,788	2,802	16,986
Prince Edward Island	171		171	1,990		1,990
Quebec	692		692	7,482		7,482
*Saskatchewan	175	92	83	1,643	833	810
Canadian Totals	4,639	914	3,725	47,922	8,566	39,356
Puerto Rico	175	175		1,400	1,400	
Jamaica	79	79		749	749	

Canada	ATTENDANCE Total	Thoroughbred	Harness	DAILY AVERAGE ATTENDANCE Total	Thoroughbred	Harness
Alberta	1,288,328	683,389	604,939	2,875	2,871	2,880
British Columbia	1,410,526	928,843	481,683	3,741	5,218	2,420
Manitoba	563,258	393,894	169,364	2,289	3,516	1,263
New Brunswick	157,775		157,775	641		641
Newfoundland	16,457		16,457	322		322
Nova Scotia	156,990		156,990	499		499
Ontario	6,114,053	2,095,366	4,018,687	3,186	7,127	2,473
Prince Edward Island	77,146		77,146	451		451
Quebec	1,998,652		1,998,652	2,888		2,888
Saskatchewan	152,397	94,613	57,784	870	1,028	696
Canadian Totals	11,935,582	4,196,105	7,739,477	17,762	19,760	14,533
Puerto Rico	572,815	572,815		3,273	3,273	
Jamaica	192,132	192,132		2,432	2,432	

NOTE: Quarter Horse figures included in Thoroughbred on all Canadian tables for provinces with asterisk shown under racing days.

HANDLE, TOTAL REVENUE AND STAKES AND PURSE DISTRIBUTION

PARI-MUTUEL HANDLE ($)				DAILY AVERAGE HANDLE ($)		
Canada	Total	Thoroughbred	Harness	Total	Thoroughbred	Harness
Alberta	191,529,812	95,292,871	96,236,941	427,521	400,390	458,271
British Columbia	195,483,138	131,367,679	64,115,459	518,522	738,020	322,188
Manitoba	57,849,213	39,884,423	17,964,790	235,159	356,110	134,065
New Brunswick	11,256,131		11,256,131	45,756		45,756
Newfoundland	715,298		715,298	14,025		14,025
Nova Scotia	15,525,939		15,525,939	49,445		49,445
Ontario	889,911,187	365,694,143	524,217,044	463,736	1,243,857	322,595
Prince Edward Island	5,846,339		5,846,339	34,189		34,189
*Quebec	264,917,026		264,917,026	382,828		382,828
Saskatchewan	15,317,243	7,988,298	7,328,945	87,527	86,829	88,300
Canadian Totals	1,648,351,326	640,227,414	1,008,123,912	2,258,708	2,825,206	1,851,622
Puerto Rico	120,581,152	120,581,152		689,035	689,035	
***Jamaica	234,971,344	234,971,344		2,974,320	2,974,320	

TOTAL REVENUE TO JURISDICTIONS/GOVERNMENTS ($)				TOTAL MONEY DISTRIBUTED ($)		
Canada	Total	Thoroughbred	Harness	Total	Thoroughbred	Harness
Alberta	10,708,540	5,254,319	5,454,221	15,500,569	7,598,001	7,902,568
British Columbia	14,308,669	9,301,313	5,007,356	12,630,228	7,627,408	5,002,820
Manitoba	5,722,324	3,923,861	1,798,463	5,925,295	3,883,904	2,041,391
New Brunswick	1,328,168		1,328,168	1,853,988		1,853,988
Newfoundland	84,398		84,398	83,085		83,085
Nova Scotia	1,831,995		1,831,995	2,011,308		2,011,308
Ontario	73,240,107	29,786,057	43,454,050	85,699,232	32,008,527	53,690,705
Prince Edward Island	819,823		819,823	873,159		873,159
Quebec	29,294,348		29,294,348	24,531,090		24,531,090
Saskatchewan	1,497,801	970,586	527,215	1,883,862	1,237,616	646,246
**Canadian Totals	138,836,173	49,236,136	89,600,037	150,991,816	52,355,456	98,636,360
****Puerto Rico	19,227,793	19,227,793		13,825,440	13,825,440	
****Jamaica	37,619,213	37,619,213		7,684,890	7,684,890	

*Figure includes handle of $18,089,159 from Thoroughbred Simulcasting

**Pari-Mutuel Taxes Only. All Breakage to Associations. Figures quoted in Canadian dollars.

***Figures quoted in Jamaican Dollars--Rate U.S. $1.00 = JA. $5.50

****Total revenue all sources.

Note: Includes Simulcasting/Telephone Betting in: Alberta, British Columbia, Manitoba, Nova Scotia, Ontario, Quebec, Saskatchewan.

GREYHOUND RACING IN THE UNITED STATES

State	Total Performances Held	Number of Races	Attendance	Daily Average Attendance	Pari-Mutuel Handle ($)	Daily Average Handle ($)
*Arizona	1,010	12,908	1,440,021	1,426	155,501,920	153,962
Arkansas	171	2,148	1,118,378	6,540	138,958,423	812,622
Colorado	575	7,448	1,838,558	3,197	220,348,868	383,215
Connecticut	447	6,394	807,192	1,806	118,811,724	265,798
*Florida	2,703	35,139	8,688,532	3,214	949,972,254	351,451
Iowa	703	8,641	1,890,507	2,689	195,659,595	278,321
Massachusetts	883	10,596	2,630,092	2,979	339,326,818	384,289
New Hampshire	985	12,706	916,261	930	102,956,196	104,524
Oregon	112	1,345	589,399	5,262	51,221,787	457,337
Rhode Island	464	5,573	1,134,609	2,445	139,363,120	330,352
South Dakota	276	3,588	215,429	781	16,889,368	61,193
Vermont	100	1,306	111,814	1,118	8,029,313	80,293
West Virginia	812	10,359	1,574,910	1,940	192,153,049	236,642
Greene County, AL	465	5,580	624,364	1,343	90,619,708	194,881
Macon County, AL	508	6,604	1,340,496	2,639	188,563,800	371,189
Mobile County, AL	440	5,719	838,040	1,905	96,428,668	219,156
Totals	10,654	136,054	25,758,602	2,418	3,004,804,611	282,035

Includes Simulcasting in: Arizona and Colorado; Vermont Simulcasting is on Thoroughbred Races from New York. Does not include Connecticut OTB Handle of $6,545,347.
*Fiscal Year ending June 30.

REVENUE TO GOVERNMENT AND STAKES AND PURSE DISTRIBUTION

State	Total Revenue ($)	% Increase Decrease	Track Licenses ($)	Occupational Licenses($)	Pari-Mutuel Taxes ($)	Breakage ($)	Admission Taxes ($)	Misc. ($)	Total Money Distributed ($)
Arizona	9,152,579	-4%	—	—	9,152,579	—	—	—	5,053,813
Arkansas	10,512,725	-5%	40,800	11,920	9,727,090	366,574	64,916	301,425	3,559,219
Colorado	9,498,546	-34%	—	23,285	9,471,591	—	—	3,670	6,723,728
Connecticut	10,360,086	-1%	—	25,680	9,810,968	137,000	108,833	286,605	3,784,684
Florida	78,861,421	-1%	2,761,670	191,456	70,329,314	2,323,417	1,095,826	2,159,738	5,226,999
Iowa	13,713,782	-345%	77,200	23,671	11,739,231	—	945,254	928,426	5,685,910
Massachusetts	29,315,298	-12%	281,606	37,695	27,614,463	533,825	—	847,709	12,296,286
New Hampshire	8,880,262	-12%	231,550	50,300	8,229,817	187,886	—	180,709	4,388,820
Oregon	3,249,485	-8%	7,410	17,050	3,122,382	—	—	102,643	1,991,625
Rhode Island	8,764,259	-7%	—	8,154	8,361,787	188,248	106,651	99,419	4,398,446
South Dakota	1,039,370	-47%	7,324	12,051	1,006,883	8,978	1,254	2,880	556,402
Vermont	268,616	-60%	20,580	11,551	202,386	—	—	34,099	249,757
West Virginia	12,087,461	-28%	284,103	17,841	11,782,167	—	—	3,350	5,764,591
Greene County, AL	3,729,952	-9%	1,000	8,033	3,624,788	—	96,131	—	2,455,688
Macon County, AL	7,620,258	-13%	1,000	16,766	7,511,145	—	90,822	525	5,091,222
Mobile County, AL	7,978,759	-9%	100	6,348	7,714,293	118,689	70,898	68,431	2,619,854
Totals	215,032,859	-7%	3,714,343	461,801	199,391,884	3,864,617	2,580,585	5,019,629	69,847,044

GREYHOUND
BRIEF SUMMARY OF TAX METHODS BY STATES

Arizona Total take-out 18%; option to take-out 21% on pools involving two or more dogs and 25% on pools involving three or more dogs; counties with population of 700,000 or more state receives 7½% and association retains remainder; all other counties state receives 5½% on first $65,000 wagered, 7½% thereafter, association retains remainder. At least 3¼% of handle to general purse structure; when optional higher take-out is used, one half of excess over 18% must be used to supplement general purse structure. Breakage 10¢, all to association. Net underpay to state at end of meet.

Arkansas Total take-out 18%, pari-mutuel tax to state 7%; $300 daily license. Breakage 10¢, 33⅓% to state, 66⅔% to city in which track located.

Colorado Total take-out 15%; 4% to state; 11% to association. Breakage 10¢, all to association. 1% of total handle at Mile High Kennel Club goes to local government.

Connecticut Total take-out is 19%; 8½% to state, 10½% to Association, ½% to Municipality from state's share. As of July, 1985 Total take-out is 19%; 7¾% to State, 10½% to Association, ½% to Municipality and ¼% to University of Connecticut Micro-chemistry Laboratory (for urine analysis testing of Racing Dogs). Breakage 10¢, 50% to state, 50% to Association, 10% of admission tax to Municipality, 10% to state on all charges over $1.00. State receives all unclaimed winning tickets after one year. Underpayments revert to the state.

Florida Total take-out 17.6% on W/P/S pools. 19% maximum of daily double, quiniella double, quiniella, perfecta and big Q pools. This amount is made up of 18% plus an additional 1% at the track's option. 0.5% of this additional take out shall be applied to the reduction of capital improvement debt or to capital improvements. The remaining 0.5% is paid to the state as a surtax. 20% maximum on Pic-6. This amount is made up of 18% plus up to an additional 2% take-out at the track's option. 1.5% of this shall be applied to reduction of capital improvement debt or to capital improvements. 0.5% paid to state as a surtax. Tracks which take out only 1% additional, not subject to surtax. 21% maximum on trifecta and twin trifecta pools. 18% plus an additional 1% to establish a maximum 3% purse plus up to an additional 2% take-out at the track's option. 1.5% of the additional take-out shall be applied to reduction of capital improvement debt or capital improvements. 0.5% paid to state as a surtax. Tracks which take out only 1% additional, not subject to surtax. State receives: 7.6% on handle in excess of $25,000 per performance plus a daily license fee of $80 per race from tracks whose previous season's daily handle exceeded $100,000 and a $50 license fee per race for those tracks which did not. Tracks electing the capital improvement options are subject to 0.5% surtax on additional amounts withheld. Track receives all of the take-out on first $25,000 of handle on each performance plus the balance of the take-out after the state tax is deducted. Breakage 10¢, minus pool 5¢, all to state. Admissions 15% of entrance gate admission or 10¢ per person, whichever is greater.

Iowa Total take-out 16% on W/P/S; 16-20% on all other forms at commission's discretion. State receives 5%, county receives ½%, city receives ½%, association receives 10% on W/P/S, 10-14% on all other forms at commission's discretion. Breakage 10¢, all to breeders program. Admission tax 50¢ to commission. State receives unclaimed winning tickets. Commission receives $200 per performance license fee.

Massachusetts Total take-out 19%. State receives 7%; association 7%. When track hits 1985 total handle, state gets 6½%, track gets 7½%. Purses 4%. Promotion Fund ½%. Capital improvement fund ½%. Breakage 10¢, ½ to state, ½ to track.

New Hampshire Total take-out 19% on straight betting, 25% on exotic betting. Of the 19% take-out, state receives 6% to $100,000; 7% to $200,000; 9% to $300,000; 10% to $400,000. The additional 6% take-out on exotic betting, state receives 4%. Breakage 10¢, divided between state and association. Of the pari-mutuel sales on any racing program, the association shall receive a credit of: 0 to $500,000, $225 for each official completed race; $50,000 to $100,000, $200 for each official completed race. However, it must pay a minimum tax of $300. Track licenses paid to township where track is located.

Oregon Total take-out 16% except on any wager requiring the selection of three or more separate wagering interests, 18% total take-out. State receives 6.3% (7.0875% on any wager requiring the selection of three or more separate wagering interests) from commercial meets. For fairs and non-profit meets, total take-out is 16% except on any wager requiring the selection of three or more separate wagering interests, 22%. State receives 2½% (7.5% on any wager requiring the selection of three or more separate wagering interests). Daily license fee, $100 for commercial meets; Fairs and non-profit meets $25 per race meet.

Rhode Island Total take-out 18%. State receives 5½%; ½ of 1% to local government. Additional 1% of multiple pools to the Capital Improvement Fund. Breakage 10¢, divided equally between state and association.

South Dakota Total take-out 16¼% to 17¼%, depending on handle. State's share increases on sliding scale from 4% to 7%; track's share decreases on sliding scale from 12¼% to 9%. (When handle for a performance falls below $25,000, the state receives 3% and the track receives from 13 to 13¼%.) County receives 1¼% of handle between $8 million and $16¾ million; 1¼% of handle over $16¾ million is divided equally between Breeders Fund and Racing Revolving Fund. 1% additional take-out on all multiple wagering—½% of the 1% is retained by the track, ¼ of the 1% to Breeders Fund and ¼ of the 1% to Racing Revolving Fund. Breakage 10¢, all to track on handle up to $8 million; all over $8 million to the state.

Vermont Total take-out 20% W/P/S; 25% on all other forms of wagering on all days. State receives 2% on first $50,000 handle plus; 2.5% $50,000 - $100,000; 3% $100,000 - $150,000; 4% $150,000 - $200,000; 5% $200,000 - $250,000; 6% $250,000 - $300,000; 7% $300,000 - $350,000; 8% all over $350,000. Local township receives $200 fee for each racing day. Breakage 10¢ all to track.

West Virginia Total take-out is 16.30%. State's share of handle increases on a sliding scale from 4% to 8%; Association's share of handle decreases on a sliding scale from 12.20% to 8.20%; county/city receives .10%. State also receives $150 license tax per actual race day. State receives unclaimed winning tickets' money and supplements certain stake races therewith. Prices are calculated to the dime with breakage retained wholly by the Association. Purse money is paid by the Association from its share of the handle.

Greene County, AL Total take-out 18%; 14% to association, 4% to county. Breakage 10¢, all to association. 15% or 10¢, whichever is greater, admission tax to county. Unclaimed winning tickets retained by association.

Macon County, AL Total take-out 18%; 14% to association, 4% to Racing Commission (county). Breakage 10¢, all to association. 10¢ per head admission tax to Racing Commission. Unclaimed winning tickets retained by association.

Mobile County, AL Total take-out 18%; 10% to association, 8% to county. Breakage 10¢, divided equally between county and association. 15% or 10¢, whichever is greater, admission tax to county. Unclaimed winning tickets divided equally between county and association.

GREYHOUND RACING REVENUE TO THE STATES (1959-1986)

1986	$215,032,859
1985	200,766,102
1984	176,710,823
1983	170,103,565
1982	160,362,787
1981	151,821,290
1980	151,960,692
1979	144,750,152
1978	128,074,634
1977	118,961,652
1976	106,682,228
1975	91,263,936
1974	83,552,132
1973	72,445,613
1972	63,848,912
1971	59,439,327
1970	53,339,667
1969	47,046,786
1968	41,221,201
1967	37,694,601
1966	35,799,990
1965	32,813,385
1964	29,818,477
1963	26,657,256
1962	25,508,000
1961	23,067,562
1960	22,051,014
1959	19,422,344

TOTAL GREYHOUND AND HORSE RACING REVENUE TO THE STATES (1959-1986)

1986	$802,390,536
1985	825,925,799
1984	826,973,675
1983	811,490,741
1982	813,251,250
1981	832,020,874
1980	864,688,215
1979	825,669,950
1978	801,138,465
1977	819,201,638
1976	821,311,348
1975	766,730,183
1974	650,684,516
1973	605,945,628
1972	569,753,462
1971	567,777,744
1970	539,742,764
1969	508,545,672
1968	468,077,649
1967	432,076,514
1966	424,252,115
1965	402,705,421
1964	379,914,405
1963	343,228,047
1962	313,438,030
1961	287,920,639
1960	280,090,399
1959	262,810,999

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TAX STRUCTURE

Connecticut
Total take-out is 18%; 11.25% to Fronton, 5.75% to State, 1% to local municipality. Breakage is distributed 50% to the Fronton and 50% to the State. 10% of admission tax is paid to the city on all admissions and 10% is paid to the State on all charges over $1.00. The State receives all unclaimed winning mutuel tickets after one year. Computation errors resulting in underpayment are remitted to the State.

Florida
Total take-out permitted 17.6% on regular wagering; 19% on exotic wagering. Tax on handle: 7.1% on total handle in excess of first $25,000 of wagers per performance. Daily license fee of $80 per game if average daily handle was greater than $100,000 per performance for the preceding season; $50 per game if average daily handle was less than $100,000 per performance for the preceding season. Breakage 10¢, 100% to State. Admission 15% of entrance gate admission or 10¢ per person, whichever is greater. Additional 1% on triples, trifectas or other similar wagers involving three or more players or teams in any game and on "pick-six" wagers may be withheld for capital improvements or to reduce capital improvement debt. An addition 1% on all exotics may be withheld at the permitholder's option, with .5% of it being applied to capital improvements and the other .5% being paid to the state as a surtax.

Nevada
Total take-out 13%, 11% to Fronton, 2% to State, Breakage, 100% to Fronton.

Rhode Island
Total take-out 18½%; 12½% to Fronton, 5% to State, 1% to local municipality. Breakage, 50% to Fronton, 50% to State.

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State	Number of Performances Held	Number of Games Played	Attendance	Daily Average Attendance	Pari-Mutuel Handle ($)	Daily Average Handle ($)
Connecticut	720	9,752	1,781,814	2,474	248,665,705	345,369
Florida	1,852	24,067	4,661,814	2,517	392,817,768	212,104
Rhode Island	189	2,457	315,064	1,667	25,563,461	135,256
Totals	2,761	36,276	6,758,692	6,658	667,046,934	692,729

REVENUE TO GOVERNMENT

State	Total Revenue ($)	% Increase Decrease	Occupational Licenses ($)	Franchise Fee ($)	Pari-Mutuel Taxes ($)	Breakage ($)	Admission Taxes ($)	Misc. ($)
Connecticut	18,215,827	-4%	15,400	—	16,784,936	177,245	603,108	635,138
Florida	30,293,262	-2%	41,443	1,872,650	26,044,054	531,922	652,464	1,150,729
Rhode Island	1,635,688	-1%	2,625	—	1,533,818	19,171	—	80,074
Totals	50,144,777	-.13%	59,468	1,872,650	44,362,808	728,338	1,255,572	1,865,941

Note: Date unavailable for Nevada.

LEGAL AGE TO ATTEND AND WAGER AT RACE TRACK

State	Minimum Age	With Conditions	Legal Age for Wagering
Arizona	Horses none, dogs 13		19
Arkansas	Horses 16, dogs 18		18
California	None		18
Colorado	Horses none, dogs 18	Unless accompanied by adult	18
Connecticut	18		18
Delaware	None		18
Florida	18		18
Idaho	None		18
Illinois	None		17
Iowa	None	Determined by associations	18
Kentucky	None		18
Louisiana	12-17	With legal guardian-track option	18
Maine	15	Paddock admission by regulation	20
Maryland	None		18
Massachusetts	16		18
Michigan	12		21
Minnesota	None		18
Missouri	None		18
Montana	None		18
Nebraska	None	Determined by associations	19
New Hampshire	16	Under 16 accompanied by adult	20
New Jersey	Day none, Night 12-16	Accompanied by adult	18
New Mexico	None		18
New York	16	Under 16 accompanied by adult	18
Ohio	16	With parent/guardian consent	18
Oklahoma	18		18
Oregon	None	12 years after 6:00 p.m.	18
Pennsylvania T	10	Accompanied by adult	18
Pennsylvania H	None	Minor with adult	21
Puerto Rico	None		21
Rhode Island	18		18
South Dakota	Horses none, dogs	18 at Sodrac Park, none at Black Hills	18
Vermont	18	Unless accompanied by adult	18
Washington	Varies with track		18
West Virginia	None		18
Wyoming	None		19
Greene County,AL	18		18
Macon County, AL	19		19
Mobile County, AL	18		18